

H.E.S. ENGINEERING

EXHIBIT 4



CUSTOMER: DELPHI SAGINAW STEERING SYSTEMS
(3SI) SERVICE ORDERS
3900 HOLLAND RD
SAGINAW, MI 48601

ATTN.: P. FALLAN

INVOICE: 132-133-134-133a

HES CONTACT: RUSS LAFRENIERE

DATE: 19-Feb-04

PO# S2S46792

PROJECT #: 707-717-727

DESCRIPTION:

DESIGN JACKET CLAMP FIXTURES FOR GMX-245, P90 STRUCTURAL FATIGUE
AND TENSILE FIXUTRE

<u>ITEM CODE</u>	<u>DESCRIPTION</u>	<u>UNITS</u>	<u>RATE</u>	<u>AMOUNT</u>
PR395229 001	SR. DESIGN II	8160	\$1.00	\$8,160.00
PR395229 002	AUTOCAD	1200	\$1.00	\$1,200.00

TOTAL: \$9,360.00

Remit Payment To:

H.E.Services
c/o Comerica
Department# 274201
PO BOX 67000
Detroit MI 48267-2742

Received By: _____

Date: _____

CUSTOMER: DELPHI SAGINAW STEERING SYSTEMS
(3SI) SERVICE ORDERS
3900 HOLLAND RD
SAGINAW, MI 48601

ATTN.: PAT FALLON

INVOICE: 132-133-134

HES CONTACT: RUSS LAFRENIERE

DATE: 19-Feb-04

PO# S2S46792

PROJECT #: 707-717-727

DESCRIPTION:
DESIGN JACKET CLAMP FIXTURES FOR GMX-245, P90 STRUCTURAL FATIGUE
AND TENSILE FIXTURE

<u>ITEM CODE</u>	<u>DESCRIPTION</u>	<u>UNITS</u>	<u>RATE</u>	<u>AMOUNT</u>
PR395229 001	SR DESIGN II	12002	\$1.00	\$12,002.00
PR395229 002	AUTOCAD	1765	\$1.00	\$1,765.00

TOTAL: \$13,767.00

DELPHI

Automotive Systems

DELPHI SAGINAW STEERING SYSTEM
8900 HOLLAND RD.
SAGINAW MI 48601

US

DELPHI SAGINAW STEERING SYS.
(3P1) PROTOTYPE OPERATIONS
2975 NODULAR DR
SAGINAW MI 48601
US

PURCHASE

PAGE 1

ORDER: S3S21425

Exhibit 4a

INVOICE TO:
DELPHI AUTOMOTIVE SYSTEMS
PROTOTYPE OPERATIONS
3900 HOLLAND RD.
DEPT. 14
SAGINAW MI 48601
US

This Number Must Appear On All Invoices, Packing Slips, Packages and Bills of Lading.
(2) copies of your packing slip must accompany each shipment.
Item Identification Number(s) must be shown on Packing Slips and invoices.
Invoice Attn: Accounts Payable
Do not Declare Valuation of Express Shipments or Insure Parcel Post.

VENDOR NUMBER 14-423-0695
THE SERVICES CO
LANCON TOOL DIV
1117 S DORT HWY
FLINT MI 48507

This order is not binding until accepted. Acceptance should be executed on acknowledgment copy which should be returned to Buyer.
On the reverse side hereof are the terms and conditions to which Seller agrees by acceptance of this order.
This order, including the terms and conditions on the face and reverse side hereof, shall constitute the complete and final agreement between Buyer and Seller and no other agreement in any form shall be binding upon the Buyer unless made in writing and signed by Buyer's authorized representative.
If Government Contract Number is Shown Hereon, additional Terms and Conditions Attached Hereto Apply.

ORDER DATE 01/16/03	PHONE: 517-757-4050 G FRAHM
ALTERATION ISSUE DATE	Buyer
ALTERATION EFFECTIVE DATE	PURCHASING AGENT

F.O.B. DESTINATION UNLESS OTHERWISE INDICATED
SHIPPING POINT

SHIP VIA
SEE BELOW

ITEM NO.	QUANTITY ORDERED	ITEM IDENTIFICATION NO.	NOUN NAME	DESCRIPTION	RFQ NUMBER	DATE REQUIRED	TAX CODE/ %	BASE UNIT PRICE	PRICE MULTIPLE	UNIT OF MEASURE
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THIS ORDER IS LISTED IN THE FOLLOWING CURRENCY
USD DOLLAR (UNITED STATES)

DELIVER TO: DELPHI-S C/O NEIL BEYERSDORF 757-3056

6500.0000

LOT

DESIGN/PROCURE RACK & COLUMN TEST FIXTURES FOR
GEN III AFS
WHO ORDERED: PHIL GIBSON

ITEMS PRODUCED ON THIS ORDER SHALL BE COMPLIANT TO THE GUIDELINES OF THE GENERAL MOTORS PROCEDURE GP-11 "FOR SUPPLIERS OF MATERIAL FOR PRE-PROTOTYPE & PROTOTYPE GP-11". HOWEVER, DELPHI SAGINAW STEERING HAS SOME CUSTOMER SPECIFIC REQUIREMENTS THAT DIFFER FROM THE GM PROCEDURE. THE DELPHI SAGINAW STEERING CUSTOMER SPECIFIC REQUIREMENTS ARE: SUBMISSION LEVEL "B" IS REQUIRED (WARRANT, ROADMAPED PRINT, MATERIAL CERTIFICATION, INSPECTION SUMMARY, AND PART NUMBER/REV LEVEL AND JULIAN DATE SERIALIZATION).
MATERIAL CERTIFICATION(S) TO ACCOMPANY THE SHIPMENT WITH TEST DATA SHOWING COMPLIANCE.
EACH PART REQUIRES THE PART NUMBER, REVISION LEVEL AND SERIALIZATION USING THE JULIAN DATE (I.E. 1145-001), NOT THE "S-001" METHOD DESCRIBED WITHIN THE GM PROCEDURE.

62-7904.00



H.E. Services / Ancon Prototype & Machine / Universal Tool / Universal Inspection / Universal Manufacturing

5117 S. Dort Hwy • Flint, MI 48507 • 810-743-4900 • Fax 810-743-8400

CUSTOMER: DELPHI SAGINAW STEERING SYSTEMS
(3PI) PROTOTYPE OPERATIONS
2975 NODULAR DRIVE
SAGINAW, MI 48601

ATTN.: PHIL GIBSON

INVOICE: 45011

HES CONTACT: RUSS LAFRENIERE

DATE: 24-Apr-04

PO# S3S21425

PROJECT #: 690-0580-00

DESCRIPTION:
DESIGN/PRODUCE RACK & COLUMN TEST FIXTURES FOR GEN III AFS

<u>ITEM CODE</u>	<u>DESCRIPTION</u>	<u>UNITS</u>	<u>RATE</u>	<u>AMOUNT</u>
PR367150 001	DESIGN	1	\$6,500.00	\$6,500.00

TOTAL: \$6,500.00

Remit Payment To:

H.E.S. Services
c/o Comerica
Department# 274201
PO BOX 67000
Detroit, MI 48267-2742

Received By: _____

Date: _____

CUSTOMER: Delphi Saginaw Steering Systems
3900 Holland Rd.

Saginaw MI 48601

ATTENTION: N. Bemersdorf

INVOICE: 10000045011-HES

CONTACT: Russ LaFreniere

DATE: 04/24/2003

PO. NO.: S3S21425

Client:

Delphi

<u>Project</u>	<u>Description</u>	<u>Activity</u>	<u>Amount</u>
690058000	690058000 - Convert From Job#672-7904-00	LABOR	\$3,972.03
690058000	690058000 - Convert From Job#672-7904-00	MATERIALS	\$2,527.97
Total:			\$6,500.00

CUSTOMER: Delphi Saginaw Steering Systems
 3900 Holland Rd.

Saginaw MI 48601

ATTENTION: N. Bemersdorf

INVOICE: I0000045011-HES
CONTACT: Russ LaFreniere
DATE: 04/24/2003
PO. NO.: S3S21425

Project: 690058000 - Convert From Job#672-7904-00

Transaction Type: **LABOR**

Date	Employee/Vendor	Service Description	Time/Units	Amount
11/26/2002	BILLINGSLEY, STEVEN E	Straight Time Billable	2.00	\$114.91
11/27/2002	BILLINGSLEY, STEVEN E	Straight Time Billable	4.00	\$229.82
12/03/2002	BILLINGSLEY, STEVEN E	Straight Time Billable	4.00	\$229.82
12/11/2002	BILLINGSLEY, STEVEN E	Straight Time Billable	3.00	\$172.36
01/08/2003	BILLINGSLEY, STEVEN E	Straight Time Billable	8.00	\$459.64
11/27/2002	DAVENPORT, ERIC A	Straight Time Billable	8.00	\$388.14
12/03/2002	DAVENPORT, ERIC A	Straight Time Billable	6.00	\$291.10
12/04/2002	DAVENPORT, ERIC A	Straight Time Billable	7.00	\$339.62
12/09/2002	DAVENPORT, ERIC A	Straight Time Billable	7.00	\$339.62
12/11/2002	DAVENPORT, ERIC A	Straight Time Billable	7.00	\$339.62
12/12/2002	DAVENPORT, ERIC A	Straight Time Billable	8.00	\$388.14
12/13/2002	DAVENPORT, ERIC A	Straight Time Billable	7.00	\$339.62
01/08/2003	DAVENPORT, ERIC A	Straight Time Billable	7.00	\$339.62
02/28/2003	H.E. Services	Interdivisional Materials	1.00	\$2,527.97
Service Total:				\$6,500.00
Project Total:				\$6,500.00

Bill 672
 Location Default Billing Location
 Client Delphi
 Project 690058000 - Convert From Job#672-7904-00

Client Code 1000
 Bill To Sag Steering Sy

Labor									NOTES
Cost Code	Date	Employee	Hours	Rate	Total	Amt Remaining	Bill	Adjust	
Straight Time Billable	11/26/2002	BILLINGSLEY, STEVEN	2.00	\$45.00	\$90.00	\$90.00	114.91	24.91	
	11/27/2002		4.00	\$45.00	\$180.00	\$180.00	229.82	49.82	
		DAVENPORT, ERIC	8.00	\$38.00	\$304.00	\$304.00	388.14	84.14	
	12/03/2002	BILLINGSLEY, STEVEN	4.00	\$45.00	\$180.00	\$180.00	229.82	49.82	
		DAVENPORT, ERIC	6.00	\$38.00	\$228.00	\$228.00	291.10	63.10	
	12/04/2002		7.00	\$38.00	\$266.00	\$266.00	339.62	73.62	
	12/09/2002		7.00	\$38.00	\$266.00	\$266.00	339.62	73.62	
	12/11/2002	BILLINGSLEY, STEVEN	3.00	\$45.00	\$135.00	\$135.00	172.36	37.36	
		DAVENPORT, ERIC	7.00	\$38.00	\$266.00	\$266.00	339.62	73.62	
	12/12/2002		8.00	\$38.00	\$304.00	\$304.00	388.14	84.14	
	12/13/2002		7.00	\$38.00	\$266.00	\$266.00	339.62	73.62	
	01/08/2003	BILLINGSLEY, STEVEN	8.00	\$45.00	\$360.00	\$360.00	459.64	99.64	
		DAVENPORT, ERIC	7.00	\$38.00	\$266.00	\$266.00	339.62	73.62	
	Total For Straight Time Billable						\$3,111.00	3,972.03	861.03
Total Labor						\$3,111.00	3,972.03	861.03	

Material									NOTES
Cost Code	Date	Employee	Units	Rate	Total	Amt Remaining	Bill	Adjust	
Interdivisional Materials	02/28/2003	ACCOUNTING 1, PROJE	1.00	\$1,650.00	\$1,980.00	\$1,980.00	2,527.97	547.97	
Total For Interdivisional Materials						\$1,980.00	2,527.97	547.97	
Total Material						\$1,980.00	2,527.97	547.97	
Project Total						\$5,091.00	6,500.00	1,409.00	
Invoice Total						\$5,091.00	6,500.00	1,409.00	

PURCHASE PAGE

ORDER: S2S44042

DELPHI SAGINAW STEERING SYS.

SHIP TO:

DELPHI SAGINAW STEERING SYSTEM
3900 HOLLAND RD.
SAGINAW MI
48601

(3SI) SERVICE ORDERS
3900 HOLLAND RD
SAGINAW MI
48601

US

US

DELPHI

SEE INVOICE
INSTRUCTIONS 00
00000

VENDOR NUMBER 14-423-0695

THE SERVICES CO
ANCON TOOL DIV
5117 S DORT HWY
FLINT MI
48507

TO:

This Number Must Appear On All Invoices, Packing Slips, Packages and Bills of Lading.

(2) copies of your packing slip must accompany each shipment. Other Item Identification Number(s) must be shown on Packing Slip Invoices.

Invoice Attn: Accounts Payable
Do not Declare Valuation of Express Shipments or Insurance Par Post.

ORDER DATE 08/05/03

989-757540

ALTERATION ISSUE DATE

ALTERATION EFFECTIVE DATE

PURCHASING AGENT

SHIP VIA

SEE BELOW

DESTINATION UNLESS OTHERWISE INDICATED

SHIPPING POINT

PAYMENT TERMS

NET 2ND DAY OF 2ND MONTH

ITEM SEQUENCE	QUANTITY ORDERED	ITEM IDENTIFICATION NO.	NOUN NAME	DESCRIPTION	RFO. NUMBER	DATE REQUIRED	TAX CODE/ %	BASE UNIT PRICE	PRICE MULTIPLE
00001	60000	PR339528 001		THIS ORDER IS LISTED IN THE FOLLOWING CURRENCY USD DOLLAR (UNITED STATES)					
				THIS IS A MATERIAL REQUEST AGAINST MBO S2B00034					
				LEAD ENGINEER @ 45/HR, LEAD DESIGNER @ 42/HR, SR. DESIGNER II @ 38/HR, SR.DESIGNER I @ 30/HR, UNIGRAPHICS @ 14/HR, AUTOCAD @ 5/HR - UPDATE EXISTING R&P STACKBOOKS WITH DESIGN CHANGES SINCE 1999. CREATE STACKBOOK FOR 1900					
				WHO ORDERED: HOUGHTALING/757-4274					
				ALL INVOICES MUST BE SENT TO: HOUGHTALING/757-4274 AT DELPHI SAGINAW TO INSURE PAYMENT. FAILURE TO DO SO MAY RESULT IN NON-PAYMENT OF INVOICES. PURCHASE ORDER NUMBER AND APPROPRIATE ITEM IDENTIFICATION NUMBERS MUST APPEAR ON ALL INVOICES. (IN)					
				RIGHT TO AUDIT (ZH)					
				BY ACCEPTANCE OF THIS PURCHASE ORDER THE SELLER OF GOODS AND/OR SERVICES GRANTS BUYER THE RIGHT TO AUDIT ALL CHARGES AND AGREES THAT ALL RECORDS SUPPORTING CHARGES (INCLUDING THOSE OF SUBSIDIARIES AND AFFILIATES TO WHOM WORK HAS BEEN CONTRACTED) WILL BE AVAILABLE FOR AUDIT BY DELPHI AUTOMOTIVE FOR					

989-757540

A000747

CLER STEPHEN PARKS

ORIGINAL

CONTINUE PAGE

000000 01/15/07

Doc 7418-26

Filed 03/26/07
Engineering

Entered 03/26/07 15:47:11
Pg 11 of 20

Exhibit 4a

Engineering/Testing
H E Services
225 E. Morley Drive
Saginaw, MI 48601
USA

Doc 7418-26 Filed 03/26/07
H.E.S. Engineering

Entered 03/26/07 15:47:11
Pg 12 of 20

Invoice
Exhibit 4a
Invoice Number:
126

Invoice Date:
Feb 19, 2004

Page:
1

Voice: (989) 753-9015

Fax: (989) 753-7703

Duplicate

Sold To:
Delphi Saginaw Steering Systems
(3SI) SERVICE ORDERS
3900 HOLLAND AVENUE
SAGINAW, MI 48601
US

Ship to:
Delphi Saginaw Steering Systems
3SI SERVICE ORDERS-HOUGHTALING
3900 HOLLAND AVENUE
SAGINAW, MI 48601
US

Customer ID	Customer PO	Payment Terms
Delphi	S2S44042	Net 30 Days

Quantity	Description	Unit Price	Extension	Job ID
22,184.00	PR339528 001 LEAD ENGINEER LEAD DESIGNER SR. DESIGNER II SR. DESIGNER I UNIGRAPHICS AUTOCAD UPDATE EXISTING R & P STACKBOOKS WITH DESIGN CHANGES SINCE 1999. CREATE STACKBOOK FOR T900	1.00	22,184.00	9016710100, La

Check/Credit Memo No:

Total Invoice Amount

22,184.00

Remit Payment to:
H. E. SERVICES
c/o COMERICA
DEPARTMENT #274201
P.O. BOX 67000
DETROIT, MI 48267-2742

Authorized By: _____

Date: _____



Answer Prototype & Machine / Universal Tool / Universal Inspection / Universal Manufacturing

H.E. Services - 5117 S. Dort Hwy - Flint, MI 48507 - 810-743-4900 - Fax 810-743-8400

HOUGHTALING
DELPHI SAGINAW STEERING SYS
(3SI) SERVICE ORDERS
3900 HOLLAND RD
SAGINAW, MI 48601

Invoice Number 005449
Invoice Date December 10, 2003
PO Number S2S44042
Contract
Job Description: 90-1-67100-00

Page 1 of 2

Manager RUSSELL LAFRENIERE

UPDATE EXISTING R&P STACKBOOKS WITH DESIGN CHANGES SINCE 1999. CREATE STACKBOOK FOR T900

		Current Qty	Rate	Current Amount
PR339528001	Lead Eng/Dsgnr/Sr Dsgnr/Unigrp	20,962.00	1.00	20,962.00
Invoice Total				20,962.00

Remit Payment To:

Department # 274201
H.E. Services Company
P.O. BOX 67000
DETROIT, MICHIGAN 48267-2742

Received By: _____

Date: _____

Invoice Date:

Feb 29, 2004

Page:

1

Voice: (989) 753-9015

Fax: (989) 753-7703

Sold To:

Delphi Saginaw Steering Systems
(3SI) SERVICE ORDERS
3900 HOLLAND AVENUE
SAGINAW, MI 48601
US

Ship to:

Delphi Saginaw Steering Systems
(3SI) SERVICE ORDERS ANSPAUGH
3900 HOLLAND AVENUE
SAGINAW, MI 48601
US

Customer ID		Customer PO		Payment Terms	
Delphi		S2S46553		Net 30 Days	
Quantity	Description	Unit Price	Extension	Job ID	
4,160.00	PR395213 001 SR. DESIGNER III DUAL TILT LOCK DEVELOPMENT REF HES #736	1.00	4,160.00	9017360000, La	

Check/Credit Memo No:

Total Invoice Amount

4,160.00

Remit Payment to:

H. E. SERVICES

c/o COMERICA

DEPARTMENT #274201

P.O. BOX 67000

DETROIT, MI 48267-2742

Authorized By: _____

Date: _____

CUSTOMER: DELPHI SAGINAW STEERING SYSTEMS
(3SI) SERVICE ORDERS
3900 HOLLAND RD
SAGINAW, MI 48601

ATTN.: P. FALLON

INVOICE: 149/150/164

HES CONTACT: RUSS LAFRENIERE

DATE: 29-Feb-04

PO# S2S42283

PROJECT #: 9016790000
9017390000
9017410000

DESCRIPTION:
IGNITION SWITCH ACTUATOR DEVELOPMENT REF HES #734-739

<u>ITEM CODE</u>	<u>DESCRIPTION</u>	<u>UNITS</u>	<u>RATE</u>	<u>AMOUNT</u>
PR395207 001	SR. DESIGN II	8568	\$1.00	\$8,568.00
PR395207 002	AUTOCAD	1260	\$1.00	\$1,260.00

TOTAL: \$9,828.00



CUSTOMER: DELPHI SAGINAW STEERING SYSTEMS
(3SI) SERVICE ORDERS
3900 HOLLAND RD
SAGINAW, MI 48601

INVOICE: 181-182

ATTN.: P. FALLON

HES CONTACT: RUSS LAFRENIERE

DATE: 4-Apr-04

PO# S2S47552

PROJECT #: 687-729-742

DESCRIPTION:
DESIGN RAKE MECH/TILT MECH WEAR FIXTURES

<u>ITEM CODE</u>	<u>DESCRIPTION</u>	<u>UNITS</u>	<u>RATE</u>	<u>AMOUNT</u>
PR376544 001	SR. DESIGN II	5168	\$1.00	\$5,168.00
PR376544 002	AUTOCAD	760	\$1.00	\$760.00

TOTAL: \$5,928.00

Remit Payment To:

Comerica
Department # 274201
H.E. Services Company
P.O. BOX 67000
DETROIT, MICHIGAN 48267-2742

Received By: _____

Date: _____

